



Trustees' Financial Summary

FY2015-16

Submit ID: 0883-70283183

50 Teton County

0883 Choteau Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Patty Mellinger **Phone #:** (406) 466-5303

(Signature)

(Date)

Chair, Board of Trustees: Brodie Gollehon

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Title I, Part A, Improving Basic Programs	FEDERAL	5008831416	84.010A
112	Lee - MSU Donation	LOCAL	Local	
150	Title I, Part A, Improving Basic Programs	FEDERAL	5008833113	84.010A
175	Title I - Achievement Award (AYP)	FEDERAL	State	84.010
180	Share Our Strength	STATE	State	
265	State Education Data Collection Entitlement	STATE	State	
271	Indirect Cost Recovery Aggregate Pool	LOCAL	Local	
300	IDEA Part B (Trans from Coop)	FEDERAL	65975577013	84.027A
335	Medicaid	STATE	NPI#1568692267	State
367	State OTO FullTime Kindergarten Startup	STATE	500883-367-08	state
400	RSBG Sp. Ed. Resource Transfer	LOCAL	Local	
465	School Nutrition Equipment Assistance Grant	FEDERAL	5008832015EG	
482	State OTO Capital Invest & Deferred Maintenance	STATE	500883-366-08	state
490	Indian Education For All Entitlement	STATE	500883-365-Various	
550	Private - Services to Other Districts Grant	LOCAL	Local	
560	Private - Diamond 4D Ranch Donation/Grant	LOCAL	Local	
700	Gifted and Talented	STATE	5008831313	State
750	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5008831413	84.367
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	FEDERAL	S358A15486	84.358A
810	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040491 (11-12)	84.358A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	354,037.46	35,551.28		34,292.38
02	Taxes Receivable - Real and Personal (120-149)	25,093.93	3,088.65		
03	Taxes Receivable - Protested (150-159)	1,794.93	233.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	380,926.32	38,873.31		34,292.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	26,888.86	3,322.03		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	34,877.89			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	319,159.57	35,551.28		34,292.38
52	TOTAL FUND BALANCE/EQUITY	354,037.46	35,551.28		34,292.38
53	TOTAL LIABILITIES AND FUND BALANCE	380,926.32	38,873.31		34,292.38

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,379.15	47,262.57	71,378.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,943.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,379.15	47,262.57	79,321.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,379.15	47,262.57	79,321.00	
52	TOTAL FUND BALANCE/EQUITY	11,379.15	47,262.57	79,321.00	
53	TOTAL LIABILITIES AND FUND BALANCE	11,379.15	47,262.57	79,321.00	

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,605.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				6,605.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,605.88
52	TOTAL FUND BALANCE/EQUITY				6,605.88
53	TOTAL LIABILITIES AND FUND BALANCE				6,605.88

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,702.43	85,526.43		
02	Taxes Receivable - Real and Personal (120-149)	989.09			898.47
03	Taxes Receivable - Protested (150-159)	113.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,804.53	85,526.43		898.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,102.10			898.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	3,597.49			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,104.94	85,526.43		
52	TOTAL FUND BALANCE/EQUITY	19,702.43	85,526.43		
53	TOTAL LIABILITIES AND FUND BALANCE	20,804.53	85,526.43		898.47

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		106,408.49		
02	Taxes Receivable - Real and Personal (120-149)		1,490.34		
03	Taxes Receivable - Protested (150-159)		117.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		108,016.54		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,608.05		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		106,408.49		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		106,408.49		
53	TOTAL LIABILITIES AND FUND BALANCE		108,016.54		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			34,451.04	13,503.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			34,451.04	13,503.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			34,451.04	13,503.42
52	TOTAL FUND BALANCE/EQUITY			34,451.04	13,503.42
53	TOTAL LIABILITIES AND FUND BALANCE			34,451.04	13,503.42



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	216,550.37	100,194.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	216,550.37	100,194.38		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	216,550.37	100,194.38		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	216,550.37	100,194.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	216,550.37	100,194.38		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	513,533.73	552,860.71
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,108.74	16,266.84
1190	Penalties and Interest on Taxes	2,114.77	2,485.02
1510	Interest Earnings	1,092.26	1,396.30
3110	Direct State Aid	634,184.16	640,834.75
3111	Quality Educator	65,494.26	64,376.84
3112	At Risk Student	8,835.09	8,391.40
3113	Indian Education For All	4,753.20	4,698.00
3114	American Indian Achievement Gap	1,800.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	44,463.46	45,219.29
3116	Data For Achievement	3,495.00	4,500.00
3118	Natural Resource Development	4,519.30	7,194.39
3120	State Guaranteed Tax Base Aid	213,460.00	198,934.75
3444	State School Block Grant	104,869.47	104,869.47
3445	State Combined Fund School Block Grant	5,551.13	0.00
3446	SB96 Block Grant Reimbursement	12,330.64	0.00
3447	SB96 Combined Block Grant Reimbursement	2,009.85	0.00
6100	Material Prior Period Revenue Adjustments	531.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,638,146.38	1,653,667.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	735,561.57	728,943.79
			2XX Personal Services - Employee Benefits	92,762.17	88,268.95
			3XX Purchased Professional and Technical Services	200.00	0.00
			4XX Purchased Property Services	4,945.83	4,547.67
			5XX Other Purchased Services	0.00	4,376.66
			6XX Supplies and Materials	70,610.21	54,286.88
			7XX Property and Equipment Acquisition	16,500.00	0.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	1,685.00
			5XX Other Purchased Services	347.78	1,106.25
		222X Educational Media Services			
			6XX Supplies and Materials	7,703.51	5,686.07
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	24,450.38	35,733.37

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	141.06	209.18
			3XX Purchased Professional and Technical Services	1,490.48	2,152.62
			5XX Other Purchased Services	3,571.02	1,486.28
			6XX Supplies and Materials	1,295.24	691.97
			810 Dues and Fees	5,251.00	3,760.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	112,216.83	76,568.30
			2XX Personal Services - Employee Benefits	14,017.43	14,493.50
			5XX Other Purchased Services	2,021.27	0.00
			6XX Supplies and Materials	808.07	398.53
			810 Dues and Fees	425.00	425.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	43,122.42	52,186.38
			2XX Personal Services - Employee Benefits	10,533.93	10,326.46
			3XX Purchased Professional and Technical Services	6,000.00	12,200.00
			4XX Purchased Property Services	1,057.32	1,000.32
			5XX Other Purchased Services	4,597.15	5,570.04
			6XX Supplies and Materials	2,455.38	2,134.93
			810 Dues and Fees	150.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,427.36	66,873.41
			2XX Personal Services - Employee Benefits	9,681.06	14,223.24
			4XX Purchased Property Services	108,095.64	104,287.23
			5XX Other Purchased Services	23,506.35	26,044.24
			6XX Supplies and Materials	42,395.70	40,884.99
			810 Dues and Fees	35.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	26,873.00	19,545.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	80,689.73	78,633.12
			2XX Personal Services - Employee Benefits	24,310.80	23,237.16
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,684.45	6,148.69
316	Data For Achievement				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	3,495.00	4,500.00
360	State Gifted & Talented Reimbursement				
	1XXX Instruction				
			6XX Supplies and Materials	3.56	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	6,553.20	6,338.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,754.68	1,825.78	
			2XX Personal Services - Employee Benefits	81.94	121.27	
			5XX Other Purchased Services	1,287.46	1,290.10	
			6XX Supplies and Materials	0.00	50.41	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	400.00	400.00	
			2XX Personal Services - Employee Benefits	2.25	2.42	
			5XX Other Purchased Services	791.00	1,059.52	
			6XX Supplies and Materials	0.00	296.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,398.37	3,644.08	
			2XX Personal Services - Employee Benefits	275.15	596.04	
			5XX Other Purchased Services	28,163.54	13,934.08	
			6XX Supplies and Materials	0.00	1,012.94	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	17,444.85	18,910.33	
			2XX Personal Services - Employee Benefits	287.40	134.04	
			3XX Purchased Professional and Technical Services	2,000.00	0.00	
			5XX Other Purchased Services	0.00	5,384.19	
			6XX Supplies and Materials	1,479.35	3,278.11	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	16,722.34	1,201.71	
			2XX Personal Services - Employee Benefits	5,696.83	2,812.59	
			6XX Supplies and Materials	15,599.16	15,000.00	
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	78,758.65	
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	9.89	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,637,380.11</u>	<u>1,648,665.49</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					348,875.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,653,667.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,648,665.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	34,877.89	Less Last Year	34,718.52	(4b)	159.37	
					159.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					354,037.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	67,910.11	73,986.78
	1190 Penalties and Interest on Taxes	269.09	322.29
	1510 Interest Earnings	126.48	122.09
	2220 County On-Schedule Trans Reimb	22,183.31	21,084.29
	3210 State On-Schedule Trans Reimb	22,183.32	21,084.31
	3444 State School Block Grant	8,245.28	8,245.28
	3446 SB96 Block Grant Reimbursement	1,548.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		122,465.59	124,845.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	3,150.00	6,000.01
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	2,848.65	4,704.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	119,330.52	118,009.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				125,329.17	128,713.87

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	39,420.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,845.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,713.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,551.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.91	27.96
	1611 National School Lunch Program	40,736.41	44,600.95
	1621 Lunch Sales	4,230.45	4,861.35
	1632 Daily Adult Sales	3,247.40	3,019.60
	1634 Daily Ala Carte Sales	1,480.55	2,288.45
	1900 Other Revenue from Local Sources	586.26	951.00
	3220 State Food Services Match	457.84	451.70
	4550 Federal Child Nutrition	64,603.00	63,271.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,364.82	119,472.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	28,206.27	46,749.35
			2XX Personal Services - Employee Benefits	5,479.49	2,976.00
			5XX Other Purchased Services	1,320.17	367.46
			6XX Supplies and Materials	74,720.87	54,246.07
			810 Dues and Fees	71.00	70.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				109,797.80	104,408.88

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						19,512.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,472.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,408.88 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	283.66	(4b)	-283.66	
						-283.66 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,292.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	26.65	29.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26.65</u>	<u>29.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					11,349.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,379.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	199.92	163.59
	2240 County Retirement Distribution	194,288.79	165,720.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		194,488.71	165,884.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	380.48	611.06
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	117,175.02	107,663.94
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,856.18	7,533.45
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	17,837.87	11,578.31
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,498.12	8,840.94
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,968.68	10,054.86
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	12,889.12	17,725.54
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	18,896.00	21,000.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	215.64	257.13
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	65.97	65.92
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	301.29	393.48
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,209.92	2,280.28
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,635.23	7,115.49



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

195,929.52

195,120.40

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					76,498.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,884.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					195,120.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,262.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	95,924.00
180	Share Our Strength	
	1900 Other Revenue from Local Sources	1,000.00
335	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	200,288.24
750	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,217.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		317,429.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
100	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	68,821.71
			2XX Personal Services - Employee Benefits	26,602.29
			5XX Other Purchased Services	200.00
		21XX	Support Services - Students	
			5XX Other Purchased Services	300.00
			100 Subtotal	95,924.00
180	Share Our Strength			
	910	Food Services		
		31XX	Food Services	
			6XX Supplies and Materials	1,000.00
			180 Subtotal	1,000.00
335	Medicaid			
	329	State Miscellaneous Grants		
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	200,288.24
			335 Subtotal	200,288.24
482	State OTO Capital Invest & Deferred Maintenance			
	366	OTO Capital Invest & Deferred Maintenance		
		26XX	Operation and Maintenance of Plant Services	
			6XX Supplies and Materials	2,000.00
		4XXX	Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	3,250.00
			482 Subtotal	5,250.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
490	Indian Education For All Entitlement				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			5XX Other Purchased Services		454.26
			6XX Supplies and Materials		673.22
			490 Subtotal		1,127.48
750	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,783.00
			2XX Personal Services - Employee Benefits		3,434.00
			750 Subtotal		20,217.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					323,806.72

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					85,698.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					317,429.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					323,806.72 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,321.00 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
100 Title I, Part A, Improving Basic Programs	95,924.00	95,924.00	0.00
180 Share Our Strength	1,000.00	1,000.00	0.00
335 Medicaid	200,288.24	200,288.24	0.00
482 State OTO Capital Invest & Deferred Maintenance	0.00	5,250.00	-5,250.00
490 Indian Education For All Entitlement	0.00	1,127.48	-1,127.48
750 Title II, Part A, Teacher/Principal Train/Recruit	20,217.00	20,217.00	0.00
Total	317,429.24	323,806.72	-6,377.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.37	23.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22.37</u>	<u>23.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	2,520.00
			2XX Personal Services - Employee Benefits	0.00	15.26
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,552.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,552.80</u>	<u>2,535.26</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	9,117.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,535.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,605.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	34,923.00	35,824.82
	1190 Penalties and Interest on Taxes	65.06	150.58
	1510 Interest Earnings	42.05	90.55
	3281 State Technology Aid	1,496.47	1,460.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,526.58	37,526.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	32.00
			6XX Supplies and Materials	0.00	51,399.88
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	948.00
		258X Admin. Tech. - Technology Coordinator			
			5XX Other Purchased Services	390.00	0.00
			6XX Supplies and Materials	15,760.97	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	1,905.97
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	3,476.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,150.97	57,761.85

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					36,340.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,526.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,761.85 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,597.49	Less Last Year	0.00	(4b)	3,597.49
					3,597.49 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,702.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	189.15	213.33
	1900 Other Revenue from Local Sources	1.64	0.00
	3445 State Combined Fund School Block Grant	0.00	5,551.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		190.79	5,764.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						79,761.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,764.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,526.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	47,093.12	1,457.99	
	1190 Penalties and Interest on Taxes	193.37	69.76	
	1510 Interest Earnings	76.93	0.69	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,363.42	1,528.44	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	65,000.00	0.00
			850 Interest on Debt	3,640.00	0.00
			860 Agent Fees/Issuance Costs	350.00	0.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	2,498.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,990.00	2,498.71

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						970.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,528.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,498.71 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,470.46	36,364.75
	1190 Penalties and Interest on Taxes	75.58	117.30
	1510 Interest Earnings	157.35	199.46
	9710 Residual Equity Transfers In	0.00	2,498.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,703.39	39,180.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					67,228.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,180.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,408.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	52,977.68	43,548.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,977.68</u>	<u>43,548.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	57,065.98	41,455.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>57,065.98</u>	<u>41,455.80</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	32,357.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,548.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,455.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,451.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31.92	35.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31.92</u>	<u>35.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					13,468.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,503.42 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	58,628.03	55,027.77
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	3,816.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	743,210.41	718,056.92
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	20,141.49	13,134.53
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	30.00	0.00
XX	XXX	26XX	41X Energy Utility Services	78,582.43	74,294.97
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	16,875.00	22,795.00
XX	XXX	4XXX	73X Major Equipment-New	5,000.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	9,998.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,264.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,264.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,088.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,900.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	108,018.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	78,633.12	0.00	0.00	0.00	0.00
280	1XXX	2XX	23,237.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,148.69	0.00	0.00	0.00	0.00
Totals			108,018.97	0.00	0.00	0.00	0.00

108,018.97

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,002.00	0.00	0.00	0.00	7,002.00
Land Improvements	51,743.50	0.00	0.00	0.00	51,743.50
Buildings	2,157,345.30	0.00	19,545.00	0.00	2,176,890.30
Machinery and Equipment	198,440.72	0.00	0.00	0.00	198,440.72
Construction in Progress	16,875.00	0.00	0.00	16,875.00	0.00
Totals at Historical Cost	2,431,406.52	0.00	19,545.00	16,875.00	2,434,076.52
Depreciation					
Improvement Accum	22,215.76	0.00	0.00	0.00	22,215.76
Building Accum	1,009,292.01	0.00	0.00	0.00	1,009,292.01
Machinery and Equipment Accum	115,886.38	0.00	0.00	0.00	115,886.38
Total Accumulated Depreciation	1,147,394.15	0.00	0.00	0.00	1,147,394.15
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,284,012.37	0.00	19,545.00	16,875.00	1,286,682.37

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	53,372.04	0.00	0.00
Food Service (31XX)	12,350.71	0.00	0.00
Total Depreciation for FY2016	65,722.75	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	73,347.20	10,493.98	0.00	0.00	83,841.18	0.00	83,841.18
Other Post Employment Benefits	137,579.00	10,170.00	0.00	0.00	147,749.00	0.00	147,749.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	210,926.20	20,663.98	0.00	0.00	231,590.18	0.00	231,590.18

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	212,627.53	13,486.92	0.00	226,114.45
Net Pension - TRS	1,297,420.06	0.00	24,680.96	1,272,739.10